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**FERRELLS, PLLC**  
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January 10, 2005

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Commissioner for Patents  
P.O. Box 1450  
Alexandria, Virginia 22313-1450

Re: U.S. Serial No. 10/806,792  
Filed March 23, 2004  
entitled *Wet Crepe Througdry Process for  
Making Absorbent Sheet and Novel  
Fibrous Products*  
Our Reference 2196-1A (FJ-99-41-A)

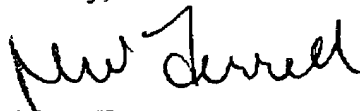
To Whom It May Concern:

Regarding Customer Number Upload Results for Customer Number 40256 received on November 1, 2004, we were advised that the up-load into Private PAIR was rejected in connection with the above-noted United States Patent Application because there was no *Power of Attorney* on file. Therefore, following are executed Forms PTO/SB/81 and PTO/SB/96 in connection with the above-noted United States Patent Application.

Please ensure our Customer Number, i.e., 40256, is associated with this United States Patent Application.

Thank you in advance.

Sincerely,



Michael W. Ferrell

MWF/crm  
Attachments.